

CHAPTER 3-03-03 GENERAL INFORMATION

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3-03-03-01. Coverage of requirement. The continuing education requirements promulgated by the board will apply to all CPAs and LPAs except those on retired status. In order to enter public practice either full time or part time in North Dakota, an accountant must meet the continuing education requirements as specified in section 3-03-01-01 and furnish evidence of familiarity with current procedures and practices in the service areas they intend to practice.

A late filing fee of fifty dollars will be imposed on any CPA or LPA whose continuing education reports are not received by the date indicated on the reporting form.

History: Amended effective July 1, 1991; March 1, 1995; October 1, 1999; December 1, 2000; December 1, 2003.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-03, 43-02.2-04

3-03-03-02. Nonpractice. Repealed effective July 1, 1991.

3-03-03-02.1. Temporary practice. The board may allow the temporary practice of public accounting if the CPA or LPA has acquired at least sixty hours of approved continuing education within the preceding three years and agrees in writing to complete, within one year of commencing public practice, the remaining continuing education hours necessary to total one hundred twenty hours. If the remaining continuing education hours are not completed within the one year, the CPA or LPA must immediately cease practicing public accounting.

History: Effective July 1, 1991; amended effective March 1, 1995; October 1, 1999.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-03, 43-02.2-05

3-03-03-03. Nonresidents. Repealed effective July 1, 1991.

3-03-03-04. Documentation. Formal evidence of course registrations and written records of course sponsorships, titles, dates, times, locations, and instructors must be maintained by accountants for all continuing education credit hours claimed.

All documentations must be maintained for a period of at least five calendar years beyond the year of participation.

History: Amended effective July 1, 1987; March 1, 1995; October 1, 1999.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-03, 43-02.2-05

3-03-03-05. Compliance monitors. Continuing education reporting forms filed by individuals must be examined annually by the state board of accountancy or an appointed agent thereof, on a sampling basis, to confirm eligibility of credit hours claimed. Individuals claiming ineligible hours will be notified, and the hours will be disqualified. Flagrant violations of reporting standards, and situations where bad faith in compliance appears likely, will be reviewed for possible action as noncompliance.

History: Effective July 1, 1987; amended effective March 1, 1995; October 1, 1999.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-03, 43-02.2-05

3-03-03-06. Noncompliance. Repealed effective March 1, 1995.